

## APPLICATION FOR RECORDS DISPOSITION STANDARD

INSTRUCTIONS: Prepare in duplicate and forward to the Records Management Analyst, Management Systems Division

3. Dept., Division, Subdivision & Administering Office Address Department of Finance & Administration Division of Accounting 2100 Peachtree Summit 401 W. Peachtree St., N.E. Atlanta, Georgia 30308		FOR RECORDS MANAGEMENT DIVISION USE Date Received    Application No.    Date Completed FEB 14 1978    78-40-54    MAR 20 1978	
		1. Application	2. Dept. Application No.
4. Person to Contact Jerry Winfrey	5. Working Title Supervisor - General Fund Accounting		6. Telephone Number 586-5140
7. Action Requested a. <input checked="" type="checkbox"/> Establish Retention Schedule; record will continue to accumulate. b. <input type="checkbox"/> Dispose of present accumulation; no further accumulation anticipated. c. <input type="checkbox"/> Amend Application No. _____ Check One: <input type="checkbox"/> Change; <input type="checkbox"/> Supersede; <input type="checkbox"/> Void			
8. Dates of Series Earliest    Latest 1972    Present	9. Records Series Title (followed by title used in office, if different)		
10. Division and Office Function    What is the function of the Division and the Office in which this record series is created?  SEE ATTACHED			
11. Record Series Description    This file contains the following documents (include form numbers and titles, if any): Attach samples of the file.  Documents relating to:  Included are:    SEE ATTACHED  File is arranged:			
12. Monthly Reference Rate    How often are records referred to which are: One to six months old _____ ; Seven to twelve months old _____ ; Thirteen to twenty-four months old _____ ; twenty-five months and older _____ ?			
13. Annual Rate of Accumulation of Records Letter-size drawers _____ ; Legal-size drawers _____ ; Shelves _____ ; Other (specify) _____			

YES	NO	14. Questionnaire (Place an "X" in the proper column)
X		a. Is this the official copy of the series? If not, where is it?
	X	b. Does the series contain confidential information requiring security handling? If yes, cite law or regulation.
	X	c. Is this a vital record?
		d. Does this series have historical or long term research value?
	X	e. When one or two documents in the file make it necessary to keep the entire file for a long period, could these documents be scheduled separately?
	X	f. Is the information contained in this series ever published? If yes, attach copy.
	X	g. Is the information contained in this series ever analyzed and/or recorded in a summarized report? If yes, attach copy.
	X	h. Is there a duplication of this series in your office, or in another office or agency? If yes, where?
	X	i. Is this series (or a major portion of it) regularly microfilmed?
	X	j. Does the record series result in a computer printout?

#### 15. Retention Requirements

The following requires the series to be kept:

- |                          |              |                                   |              |
|--------------------------|--------------|-----------------------------------|--------------|
| a. State Law             | _____ years. | d. Audit period                   | _____ years. |
| b. Statute of limitation | _____ years. | e. Administrative need            | _____ years. |
| c. Federal law           | _____ years. | f. Federal retention instructions | _____ years. |

Attach copy or excerpt of laws or regulations. Explain administrative need.

#### 16. Approved Disposition Instructions

This agency recommends that the file series be cut off at the end of each:

☐ Calendar Year; ☐ Fiscal Year; ☐ Other \_\_\_\_\_ then,

- ☐ Hold in the current files area \_\_\_\_\_ month(s) \_\_\_\_\_ year(s); then
- ☐ Transfer to local holding area; hold \_\_\_\_\_ year(s); then
- ☐ Transfer to State Records Center; hold \_\_\_\_\_ year(s); then
- ☐ Destroy.
- ☐ Transfer to State Archives for permanent retention.
- ☐ Other (Specify)

These instructions apply to all prior and future accumulations of the series.

(Indicate briefly rationale for recommendations above/or write additional remarks):

#### 17. APPROVALS

Approved	Department Records Management Officer	Date	Approved	Legal Counsel	Date
	<i>Gerry L. Winfrey</i>	<i>1/11/78</i>		<i>Wayne Crowder</i>	<i>1/11/78</i>
Approved	Division Head/Designee	Date	Approved	Division of Audit	Date
	<i>W. F. Meekins</i>	<i>1/11/78</i>		<i>R. L. Smith</i>	<i>1/11/78</i>
Approved	Department Head/Designee	Date	Approved	Department of Archives and History	Date
	<i>Robert J. D. - all</i>	<i>1/11/78</i>		<i>Carole Hart</i>	<i>3-16-78</i>
Approved	Records Management Analyst	Date	Approved	MARTA Management Advisory Committee	Date
	<i>Douglas M. Hair</i>	<i>1/12/78</i>			

## MARTA RECORD RETENTION SCHEDULES

## FINANCE AND FISCAL FILES

The Division of Accounting is responsible for the accurate recording and timely reporting of all financial transactions affecting the operation of the Authority's transit services and activities; and the development of new systems and facilities.

Specifically, the division is responsible for maintaining credibility and timely reporting of financial transactions; defines, develops, and implements such systems and procedures as necessary to control and account for all operations and activities of the Authority; maintains reporting of variations or violations of Authority policies and procedures, contracts, payments, federal and state requirements. Providing timely responses to requests for non-routine information or analysis is an additional responsibility of this division along with maintaining a formal accounting system in accordance with accepted procedures and instructions.

DescriptionDisposition

78-40

AUTOMATED ACCOUNTING ENCUMBRANCE REPORTING SYSTEM MONTHLY FINANCIAL LEDGER - Ledger in which all accounting transactions are recorded for a particular month. Series consists of cash receipts journal, cash disbursement journal, general ledger file including balance sheet and control accounts, appropriation ledger file, revenue ledger file, fund control ledger file, detail transaction file, cost center responsibility reports, & organization responsibility reports. File is arranged chronologically by month by year.

Cut off files at end of each fiscal year; then hold in current file area 6 (six) months or until audit is completed whichever is later; then transfer to record center, hold 3 (three) years after completion of project; then destroy.

78-41

MONTHLY OPERATING FINANCIAL REPORTS - Series consists of but not limited to summary of organizational responsibility report, responsibility report by organization, capital summary reports expense summary, Atlanta Regional Transportation Planning Program, Non-Federally Funded report, detail of professional fees report, (monthly & year to date), personal service contracts, agreements and purchase orders not requiring board approval report, department of transit operations statement of operating results, insurance expense analysis, & notes to financial statement. File is arranged chronologically by month by year.

Cut off files at end of each fiscal year; then hold in current file area 6 (six) months or until audit is completed whichever is later; then transfer to record center; hold 3 (three) years after completion of project; then destroy.

MARTA RECORD RETENTION SCHEDULES - FINANCE AND FISCAL FILESDescriptionDispositionCASH RECEIPT JOURNAL ENTRY -

Usually a voucher, these records summarize a group of receipts showing account distribution by fund groups. File is arranged chronologically with copies of all back up including deposit slips.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until Audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project; then destroy.

EXPENDITURE VOUCHER FILE - Series documents individual financial transaction, may include but is not limited to; purchase order liquidation, manual cash disbursements, check requisitions, invoice, receiving report, correspondence, statements, expense reports, credit memos. File is arranged by voucher number by month by year.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project, then destroy.

CHECK COPY FILE - Series consists of a carbon copy of checks. File is arranged alphabetically by name of payee by year.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project, then destroy.

CHECK REGISTER FILE - Series consists of a carbon copy of checks that are filed numerically by month. Also, file may include computerized listing of checks in numeric sequence.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project, then destroy.

BANK STATEMENT FILES - Series consists of a statement or computation of the several sums drawn out or deposited in an account. Included are: deposit slips; debit or credit memoranda; chronological listing of deposits; checks drawn on the account and a running summary of the status of account; summary information such as aggregate amount of deposits, number of checks drawn, amounts of debits and credits, beginning and ending balance of funds over a specified period, and schedule of checks outstanding. Series is arranged chronologically by month by year by fund.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project, then destroy.

CANCELLED CHECK FILE - Series consist of instruments drawn upon a bank ordering the payment of the stated sums from amounts previously deposited upon which satisfaction has been had and so indicated on the instrument as having been paid to the payee. File is arranged numerically by check number.

Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project, then destroy.

MARTA RECORD RETENTION SCHEDULES - FINANCE AND FISCAL FILESDescriptionDisposition

- 78-48 ANNUAL FINANCIAL STATEMENT FILE - Series consists of a Balance Sheet, an Income Statement and an Equity Statement showing assets, liabilities, equity, revenues, & expenditures. Financial documentary giving operations of specified periods. File is arranged chronologically by year.
- Cut off files at end of each fiscal year; then hold in current file area 6 (six) months or until audit is completed whichever is later; then transfer to record center, hold 3 (three) years after completion of project; then destroy.
- 78-49 AUTOMATED REPORTING AND ENCUMBRANCE SYSTEMS (ARES)- Ledger in which all accounting transactions are recorded on a particular day. Series consists of input validation/batch listing, input summary control, general ledger control, suspense control, expenditures in excess of appropriation category, cost center year to date budget overrun, aged accounts payable report, accounts payable/encumbrances by document number, open accounts payable by due date, open accounts payable - encumbrance by fund, 90 day payables, and treasurer's payment report by fund/appropriation. Series is arranged chronologically by month by year.
- Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to records center, hold 3 (three) years after completion of project; then destroy.
- 78-50 ARES REFERENCE FILE REPORTS - Ledger in which all frequently used descriptive information and parameters required by the system to efficiently process data are listed. Series consists of reference file listing, file maintenance report, organization structure report, cost center by class/fund report, and cost center by appropriation report. Reports are produced on request. Series is arranged chronologically by month by year.
- Cut off files at end of each fiscal year; then hold in current files 6 (six) months or until audit is completed whichever is later; then transfer to record center, hold 3 (three) years after completion of project; then destroy.
- 78-51 EMPLOYEE EARNINGS RECORD FILE - A computerized listing which contains selected information relating to earnings of individual employees. Record lists each payroll check issued and amounts deducted. Series is arranged chronologically by week by month by year.
- Cut off files at end of each fiscal year; then hold in current files area 6 (six) months or until audit is completed whichever is later; then transfer to record center, hold 3 (three ) years after completion of project; then destroy.

MARTA RECORD RETENTION SCHEDULES - FINANCE AND FISCAL FILESDescriptionDisposition

78-52

WITHHOLDING TAX STATEMENT FILE - Series consists of U.S. Treasury Dept. Form "W-2 Withholding tax statements". Reports are prepared annually and states amount of wages paid to individual employees and aggregate amounts deducted for withholding tax and social security. Series is arranged alphabetically by employees name by year.

Cut off file at end of each fiscal year; then hold in current file area 1 (one) year or until audit is completed whichever is later; then transfer to record center, hold 3 (three) years after completion of project; then destroy.

78-53

PERSONNEL COMPENSATION FILE - Series consists of employee's individual file folder. Included are proof of employment, pay grade or salary rate information; employees payroll deduction authorization for withholding tax, bonds, desposits in credit union, contributions, and related documents. File is arranged alphabetically by employee name.

Upon termination of employee, remove folder from active file place in inactive file, cut off inactive file at end of each calendar year; hold in C.F.A. 1 (one) year, then transfer to record center, hold for 3 (three) years past completion of project; then destroy.

78-54

BI-WEEKLY TIME SHEET FILE - Series consists of employees time sheet giving name of employee, social security number, position number, class number, amount of hours worked, rate of pay. Series is arranged by department, by division thereunder alphabetically by employee name.

Cut off files at end of each fiscal year; then hold in current file area 6 (six) months or until audit is completed whichever is later; then transfer to record center, hold 3 (three) years after completion of project; then destroy